

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 98**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 17/2021-GST/SIKKIM**

**Date: 1<sup>st</sup> June, 2021**

**NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department, No. 83/2020 – State Tax, dated the 10<sup>th</sup> November, 2020, namely:—

In the said notification, in the second proviso, after the word and figure “April, 2021”, the words and figure “and May, 2021” shall be inserted.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**